



NASSAU COUNTY ASSESSMENT REVIEW COMMISSION

<http://www.nassaucountyny.gov/arc>

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ARC AUTHORIZATION FORMAT REQUIREMENTS

1/29/2007

Assessment appeals filed by an attorney or representative are valid only if accompanied by an authorization signed by the applicant, who must be the owner or other person responsible for payment of the taxes.

ARC recommends submission of authorizations in the form of scanned images. *AROW*, an interactive web application on the County's site allows for filing all appeals electronically and replaces prior electronic filing methods involving discs, CDs and e-mail attachments. You may file your authorization forms electronically through the same web system by attaching image files directly to electronically filed appeals.

There are two options within *AROW* for filing appeals and attaching authorizations: on-line and bulk upload. You may use one option for filing appeals and the other for attaching authorizations. You may also use the bulk option for some of your appeals or authorizations and the on-line option for others.

These guidelines are provided to streamline the proof of authorization and avoid submission of defective applications whether filed electronically or on paper. In addition, they specify the technical requirements for electronic submission. These guidelines do not affect any change in the applicable law or rules.

General requirements for all authorizations

- 1) A new, signed authorization is required for each filing period.
- 2) Authorization forms must be signed no later than the last date for filing an appeal (March 1) and no earlier than 120 days prior to the first date for filing (January 2).
- 3) The authorization form must specify the filing period or tax year for which it is submitted for purposes of administrative review of County assessments. It should not list other tax years (or associated status dates) unless it expressly states that these other tax years are listed in connection with other types of proceedings, such as judicial review of County assessments or administrative review of City or Village assessments.
- 4) It is recommended that the form specify the actual filing period for County administrative review, for example: January 2, 2007 – March 1, 2007, in addition to the tax year (2008-09 in this example).

- 5) In order to establish that the authorization was given during the appropriate period, it is recommended that the form provide a space for the applicant to manually date the form and that this space be blank when the form is given to the applicant for signature.
- 6) Recommended forms, AR10 and AR11, are posted on the practitioners' page of ARC's website.
- 7) Each authorization should contain the following information:
 - a) The name of the applicant, who must be the owner of record or other aggrieved party.
 - b) The parcel number of the parcel for which authorization is given. Address alone is insufficient.
 - c) The printed name of the individual authorizing the application (the signer). A signature alone is insufficient.
 - d) The signer's relationship to the applicant. The connection between the signer and the applicant must be apparent from the information on the form. The signer must be the applicant, an officer of a corporate applicant, a member or manager if the applicant is a limited liability company, or a general partner if the applicant is a partnership. An attorney or agent cannot sign the authorization form unless he or she attaches a power of attorney signed by the applicant. (See ARC Rule 7.5.)
 - e) The manual signature of the person authorized to sign for the applicant.
 - f) The date the application was actually signed.
- 8) Authorizations should consist of a single sheet of letter-sized paper with writing on one side only.
- 9) If the applicant is a condominium association, the authorization may be signed by an officer if it is incorporated or by the president or treasurer if unincorporated. The officer must have available proof of current authority to file for each of the units listed: Either an individual authorization for each unit signed by the unit owner or a by-law that gives it authority to act as agent for all units. If any unit owner has withdrawn his or her authority, that unit must not be listed. If the authorization is based on a by-law, attach a copy to the authorization form.

Parcel number format

- 10) The County currently uses a standardized parcel number format ("SBLBU"), which combines section, block and lot numbers into a single string of numbers, letters and spaces. Use of this format for all purposes is recommended. It is required for bulk electronic submission of appeals and for naming attachments to be bulk uploaded and attached to those appeals, including scanned images of authorization forms.
- 11) The SBLBU format is described in a separate document: *Nassau County Parcel ID Format*.
- 12) When lots have been grouped, only the first lot appears on the roll and the other lot numbers should not appear in the space provided for parcel number in any electronic or paper form.
- 13) An appeal may include multiple parcels used as an economic unit. When filing electronically, linking related parcels will simplify attaching authorizations, especially if you prepare a separate authorization for each economic unit. Related parcels may be linked when filing on-line if they are on the same block

or are owned by the same utility company. When using the bulk upload option, you may enter a *Case Number* in field number 19 (positions 257-71) to link related parcels on the same or adjacent blocks that form an economic unit. The *Case Number* may be any identified of your choice.

- 14) If your authorization form is to be used for two or more parcels that are not linked together in the same appeal, you must make additional copies of the scanned image and name them to match each separate appeal. A condominium unit is a separate tax parcel and each unit covered by the appeal must be listed. If you do not link the parcels when you file the appeal, create a copy of the scanned image for each unit. If the parcels are linked on the electronic appeal, only one image file is required.
- 15) Parcels listed on the public utility or special franchise section of the Nassau County roll do not use section, block and lot numbers as their official legal description and there is not a one-for-one relationship between the official parcel numbers and tax map lot numbers. The utility section includes parcels in both tax class 3 and 4. Use only the official numbering system for utility parcels.

Imaging format requirements

- 16) Each authorization should be on a single-sided sheet of 8.5 x 11 inch paper, except where there is need to attach a copy of a power of attorney, a condominium by-law, or a long list of parcel numbers. All of the necessary language can easily fit on one page. Avoid unnecessary multiple page forms; make your retainer a separate document.
- 17) Images must be made from signed originals prepared as specified above. They may not consist of composite documents created electronically (e.g. the image of the signature taken from another document). ARC may require that you produce selected original authorization forms for inspection upon written request. If you file images, do not submit paper copies unless requested.
- 18) Use only PDF, JPG, GIF or TIF formats. Images should be scanned at a maximum of 300 dpi in black and white.
- 19) Scan one image per authorization. Do not put multiple authorizations in the same file.
- 20) Include all pages in a single file. If you need multiple pages because of attachments, such as a long list of lots, a condominium by-law or power of attorney, scan all of the pages to the same file.
- 21) Make one image file per appeal. If the appeal has more than one parcel linked together, make only one image for all of the parcels.
- 22) If you will be using the same authorization for multiple appeals, make multiple images with file names that correspond with the first parcel number on the appeal.

On-line attachment

- 23) You can attach a scanned image of an authorization stored on your computer when you file the appeal in *AROW*. At any time during the filing period ending March 1 you may attach authorizations and other documents that were previously filed on-line or by the bulk upload option. Find the appeal form in *AROW* for the appeal to which you want to attach the document and click the View/Add Attachments button on the upper right.

Bulk uploads

24) Authorization files must be named with the following naming convention:

AUTH-YYYY-NN-XXX-SBLBU.EXT where

YYYY is the year (example: 2009 for 2008-09 applications filed in 2007),

NN is the sequence number of your file if more than one is submitted,

XXX is the county representative code assigned to your firm (if your firm does not have a county number please contact ARC and one will be assigned to you),

EXT is PDF, JPG, GIF or TIF, and

SBLBU is the parcel identification number for the parcel. This SBLBU for authorization image files must be formatted using ARC's specification for SBLBU. See parcel format above and a separate document: *Nassau County Parcel ID Format*.

Filing authorizations on paper

- 25) If you file your appeals on paper, attach the authorization at the time of filing. Paper appeals are filed at the Department of Assessment office at 240 Old Country Road. You must prepare an itemized receipt list and wait for it to be checked.
- 26) If you file appeals via *AROW* but do not attach scanned images of the authorizations, deliver the paper authorizations to the Assessment Review Commission 1 West Street, Room 341, on or before March 1.
- 27) Authorization forms will not be accepted unless they are in Section/Block/Lot order.
- 28) If you file paper authorizations, submit forms with original signatures only.
- 29) If you file electronically, do not submit paper forms to ARC unless requested to do so.